

# **Central Services Bureau**

**The Central Services Bureau in the General Accounting Office provides accounting and consulting services on a fee-for-service basis to small and medium on and off-line agencies.**

## **CSB Services Include:**

- **Full accounting services (detailed below)**
- **Consulting on financial and management matters**
- **Budget preparation and appropriation monitoring**
- **Vendor and payroll transaction processing**
- **Reconciliations and financial analysis**
- **Reporting to outside entities (including federal government)**
- **Management reporting (including ad-hoc and mainframe queries for production of customized reports and graphs)**
- **Coaching staff in the event of Agency CFO/Administrator turnover**

## **Full-Accounting Service Package Includes:**

- **Collecting and depositing monies with the State Treasurer's Office**
- **Form preparation**
- **Process payments**
  - **Payroll using HRIS**
  - **Vendor claims**
- **Vendor warrant pick-up and distribution**
- **Responding to agency and vendor inquiries**
- **Maintaining and retrieving documentation for accounting transactions**
- **Reconciling internal General Ledgers with the State's AFIS accounting system on a monthly basis**
- **Preparing customized monthly financial reports**

## **Benefits of Contracting with CSB:**

- **Improved internal control with increased segregation of duties**
- **Quality assurance with random sampling of processed transactions**
- **General Accounting Office professional staff are available for problem solving**
- **Allows the agency's staff to improve their customer services**
- **Assures monthly reports are accurate as the data is reconciled to the State's AFIS accounting system**
- **Reports are timely, accurate and user friendly (including graphical reports)**
- **Periodic review of CSB processes by Policy and Compliance internal auditors, Auditor General staff and department supervisors**
- **Greater efficiency in handling vendor payments**
- **Guarantee of continuous financial service**

**For more information, please call Donna Cordova, CSB Supervisor at (602) 542-5629 or John Zatarski, FACS Manager at (602) 542-7048 in the General Accounting Office.**

**Following are examples of the standard financial reports that are prepared by the Central Services Bureau for its customer agencies. A variety of custom reports are also available that are specifically designed to meet the needs of an agency or its board.**

- I. Statement of Operations for the Month**
- II. Statement of Revenues**
- III. Statement of Expenditures**
- IV. Statement of Outstanding Encumbrances**
- V. Fund Reconciliation**
- VI. Status of Appropriation and Allotment**
- VII. Comparison of Revenues and Expenditures (Bar Chart)**
- VIII. Appropriation Expenditure by Month (Percentage Pie Chart)**
- IX. General Ledger – Appropriation Year**
- X. General Ledger for Fund**

I.

## Arizona State Agency, Board or Commission

### Statement of Operations for the Month 20XX Fund 1000

<b>Beginning Fund Balance</b>	\$300,000.00
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Revenues

Other Fees & Charges for Services	\$0.00
Publications & Reproductions	\$0.00
Occupational & Professional License	\$0.00
Other Licenses	\$0.00
Other Fines, Forfeitures & Penalties	\$0.00
Miscellaneous	\$0.00
Reversions	\$0.00
NSF Checks	\$0.00

<b>Total Revenues</b>	\$0.00
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Expenditures

Personal Services	\$0.00
ERE	\$0.00
Other Professional & Outside Serv.	\$0.00
Travel In-State	\$0.00
Travel Out-of-State	\$0.00
Other Operating Expenditures	\$0.00
Non-Capital Equipment	\$0.00
Operating Transfers Out	\$0.00

<b>Total Expenditures</b>	\$0.00
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Administrative Adjustments

Expenditure	\$0.00
Revenue	\$0.00

\$0.00
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Revenues Over (Under) Expenditures	\$0.00
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<b>Ending Fund Balance</b>	<u>\$300,000.00</u>
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II.

State Agency, Board or Commission

Statement of Revenues Through June XX, FY20XX  
Fund 1000

	July	August	September	October	November	December	January	February	March	April	May	June	13th	Yr to Date
Other Fees & Charges	\$391.50	\$6,640.20	\$2,844.00	\$67.50	\$5,533.20	\$9,038.70	\$0.00	\$2,664.90	\$2,980.50	\$2,209.50	\$1,921.50	\$3,262.50	\$0.00	\$37,554.00
Publications & Reproductions	\$5.40	\$36.00	\$21.83	\$9.00	\$0.00	\$137.03	\$0.00	\$0.00	\$103.50	\$42.30	\$88.43	\$58.28	\$0.00	\$501.77
Occupational & Professional Licenses	\$47,475.00	\$25,155.00	\$54,281.70	\$47,583.00	\$24,011.10	\$22,675.50	\$27,315.00	\$40,045.50	\$43,965.00	\$28,390.50	\$29,386.80	\$42,390.00	\$0.00	\$432,674.10
Other Licenses	\$0.00	\$0.00	\$180.00	\$292.50	\$112.50	\$351.00	\$1,718.55	(\$76.50)	\$364.50	\$90.00	\$202.50	\$423.00	\$0.00	\$3,658.05
Other Fines, Forfeitures & Penalties	\$1,620.00	\$1,147.50	\$1,012.50	\$1,080.00	\$945.00	\$0.00	\$0.00	\$45.00	\$630.00	\$360.00	\$630.00	\$1,350.00	\$0.00	\$8,820.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$49,491.90	\$32,978.70	\$58,340.03	\$49,032.00	\$30,601.80	\$32,202.23	\$29,033.55	\$42,678.90	\$48,043.50	\$31,092.30	\$32,229.23	\$47,483.78	\$0.00	\$483,207.92
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AY99 Revenue Activity (Reversion)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.28	\$0.00	\$8.28
Total Cash Collected	\$49,491.90	\$32,978.70	\$58,340.03	\$49,032.00	\$30,601.80	\$32,202.23	\$29,033.55	\$42,678.90	\$48,043.50	\$31,092.30	\$32,229.23	\$47,492.06	\$0.00	\$483,216.20

III.

State Agency, Board or Commission

Statement of AYXX Expenditures Through June 30, 20XX  
Fund 1000

	July	August	September	October	November	December	January	February	March	April	May	June	13th	Yr to Date
Personal Services	\$16,548.56	\$18,518.71	\$26,296.71	\$27,660.66	\$18,297.45	\$12,801.40	\$26,321.62	\$18,767.81	\$31,103.15	\$21,513.82	\$20,464.49	\$25,969.99	\$1.87	\$264,266.24
ERE	\$3,255.35	\$4,309.23	\$5,379.42	\$4,363.26	\$3,625.76	\$3,583.39	\$3,339.56	\$4,087.62	\$4,568.19	\$5,752.62	\$4,420.63	\$5,158.40	\$0.00	\$51,843.43
Other Prof. & Outside Services	\$5,468.49	\$1,324.60	\$569.35	\$2,579.65	\$3,002.40	\$776.65	\$125.00	\$2,761.00	\$15,670.09	(\$12,987.00)	\$400.00	\$764.00	\$0.00	\$20,454.23
Travel In-State	\$109.84	\$0.00	\$389.84	\$859.73	\$1,945.32	\$323.01	\$230.33	\$1,367.36	\$663.54	\$685.33	\$316.21	\$1,751.58	\$659.19	\$9,301.28
Travel Out-of-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,344.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,344.45
Other Operating Expenditures	\$21,573.43	\$7,346.91	\$2,065.32	\$44,482.12	\$21,255.20	\$4,618.65	\$246.96	\$8,825.28	\$12,648.70	\$3,540.62	\$2,776.27	\$3,438.35	\$7,811.78	\$140,629.59
Capital Equipment	\$680.52	\$0.00	\$0.00	\$442.98	\$0.00	\$340.26	\$0.00	\$7,886.29	\$545.00	(\$150.00)	(\$50.00)	\$0.00	\$0.00	\$9,695.05
Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$204.40	\$0.00	\$0.00	\$204.40
<b>Total Expenditures</b>	<b>\$47,636.19</b>	<b>\$31,499.45</b>	<b>\$34,700.64</b>	<b>\$80,388.40</b>	<b>\$48,126.13</b>	<b>\$22,443.36</b>	<b>\$30,263.47</b>	<b>\$45,039.81</b>	<b>\$65,198.67</b>	<b>\$18,355.39</b>	<b>\$28,532.00</b>	<b>\$37,082.32</b>	<b>\$8,472.84</b>	<b>\$497,738.67</b>

Statement of AY99 Expenditures Through June 99 (Thirteenth Month), 2000  
(This statement will reflect Administrative Adjustments only)  
Fund 1000

	July	August	September	October	November	December	January	February	March	April	May	June	13th	Yr to Date
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ERE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prof. & Outside Services	\$0.00	\$632.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$654.71
Travel In-State	\$0.00	\$82.00	\$1,010.24	\$0.00	\$37.29	\$0.00	\$0.00	\$39.68	\$0.00	\$0.00	\$0.00	\$212.24	\$0.00	\$1,381.45
Travel Out-of-State	\$0.00	\$502.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$502.60
Other Operating Expenditures	\$0.00	\$1,925.55	\$441.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,367.12
Capital Equipment	\$0.00	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$300.00)
Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$2,842.86</b>	<b>\$1,451.81</b>	<b>\$0.00</b>	<b>\$37.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$212.24</b>	<b>\$0.00</b>	<b>\$4,605.88</b>

IV.

## Arizona State Agency, Board or Commission

### Statement of Outstanding Encumbrances for the Month of June 20XX Fund 23XX

	<u>Amount</u>	<u>Invoices Paid/ Liquidations</u>	<u>Remaining Encumbered Balance</u>
<b>AY20XX Encumbrances:</b>			
East Corporation	\$ 15,000.00	\$ 5,000.00	\$ 10,000.00

**V.**

**FUND RECONCILIATION**

Agency: **State Agency, Board or Commission** Reconciled by: \_\_\_\_\_

Month : **Thirteenth Month '20XX** Approved by: \_\_\_\_\_

**Fund 1000:**

	<u>Agency Ledger</u>	<u>DAFR 6390*</u>	<u>Variance</u>
Ending Balance	\$ 300,000.00	\$ 300,000.00	\$ -
Add Deposit/credits:	\$ -	\$ -	\$ -
Subtract Charges/debits:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciled Balance	<u><u>\$ 300,000.00</u></u>	<u><u>\$ 300,000.00</u></u>	<u><u>\$ -</u></u>

**Fund 2500:**

	<u>Agency Ledger</u>	<u>DAFR 6390*</u>	<u>Variance</u>
Ending Balance	\$ -	\$ -	\$ -
Add Deposit/credits:	\$ -	\$ -	\$ -
Subtract Charges/debits:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciled Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*Balance of this fund was expended during Thirteenth Month 20XX*

\*DAFR 6390 is the General Ledger Activity Report from AFIS.

## VI.

### State Agency, Board or Commission

Status of Appropriation and Allotment as of \_\_\_\_\_ ( Month), 20XX  
Fund 1000

#### Appropriation Status:

	20X1 Appropriation	20X2 Appropriation
Beginning Balance of Appropriation:	\$ 403,089.00	\$ 542,100.00
Cash Expenditures as of 6/30/20XX	\$ (392,370.08)	\$ (497,534.27)
Cash Transferred Out as of 6/30/20XX	\$ (4,881.80)	\$ (204.40)
Remaining Unencumbered Appropriation:	\$ 5,837.12	\$ 44,361.33
Outstanding Encumbrances as of 6/30/20XX	\$ -	\$ -
Remaining Appropriation as of 6/30/20XX	\$ 5,837.12	\$ 44,361.33

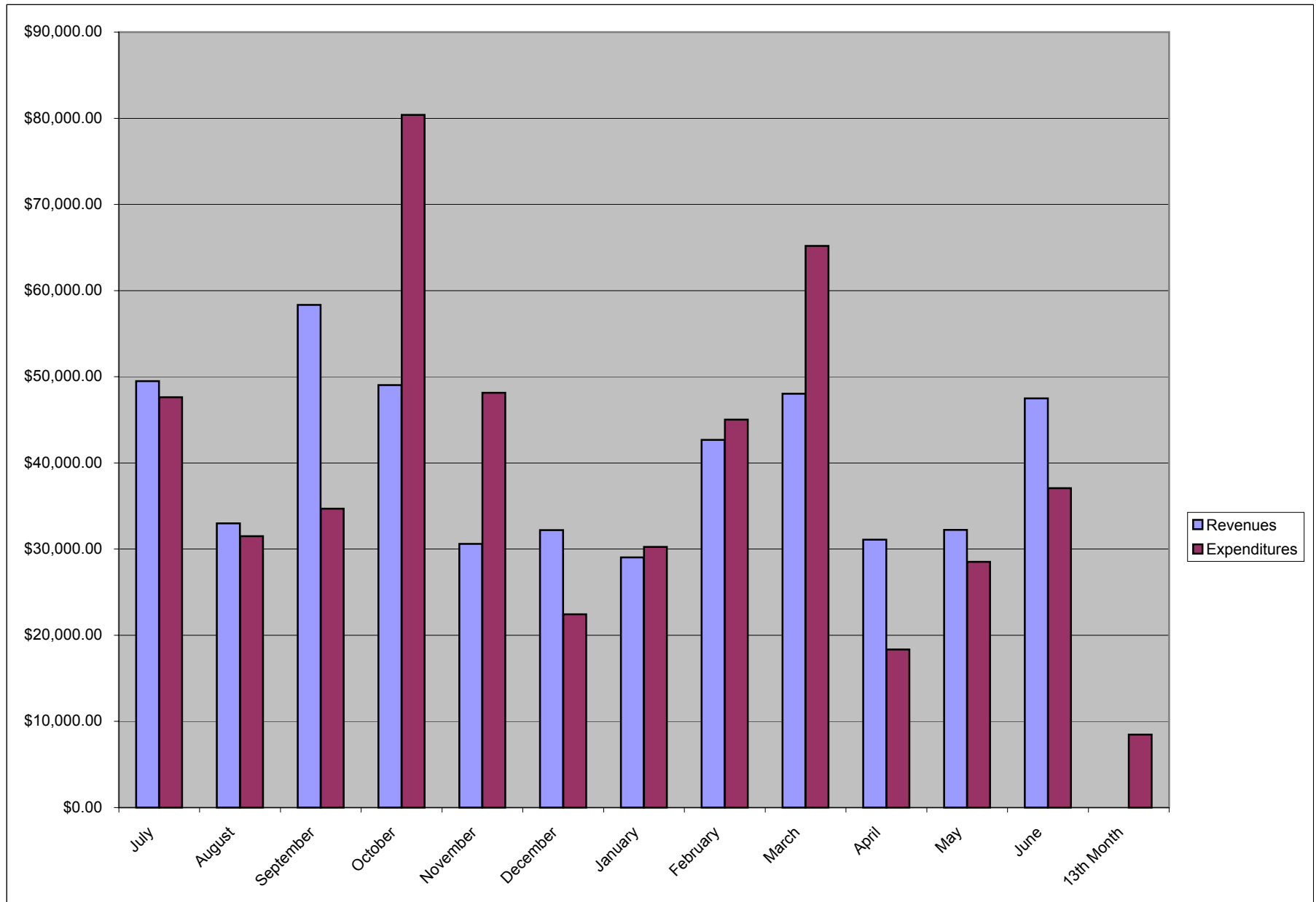
#### Allotment Status:

Beginning Unexpended Allotment Balance:	\$ 5,837.12	\$ 52,834.17
Appropriation Allotment:	\$ -	\$ -
Total Beginning Unexpended Allotment Balance:	\$ 5,837.12	\$ 52,834.17
Cash Expenditures during Month ending 6/30/20XX	\$ -	\$ (8,472.84)
Ending Unexpended Allotment Balance:	\$ 5,837.12	\$ 44,361.33
Outstanding Encumbrances as of 6/30/20XX	\$ -	\$ -
Remaining Appropriation Allotment as of 6/30/20XX	\$ 5,837.12 *	\$ 44,361.33

\*Amount not used will be reverted.

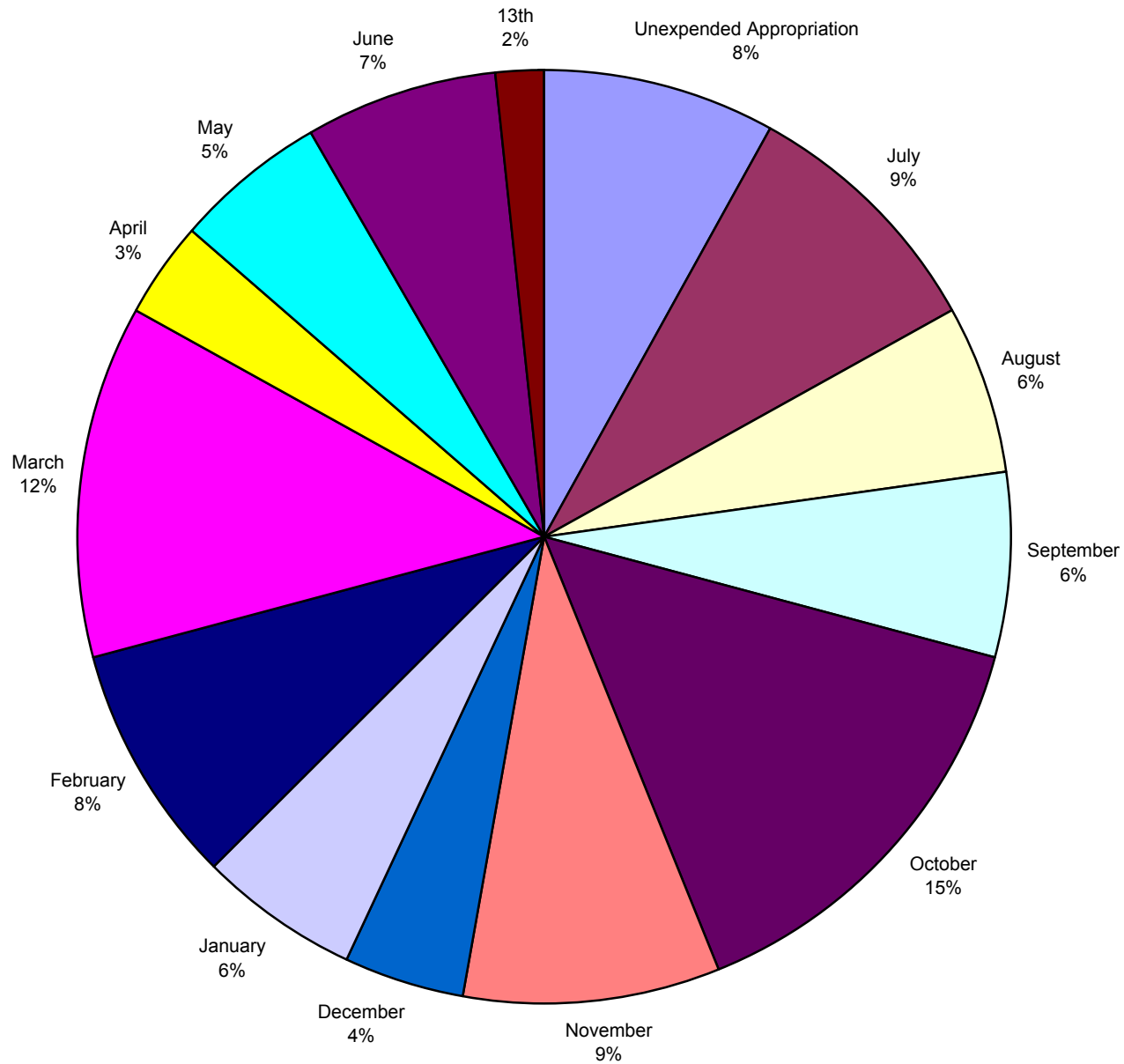


**Comparison of Revenues and Expenditures  
State Agency, Board or Commission**



## VIII. Pie Chart

### State Agency, Board or Commission for 20XX Appropriation Expenditure by Month



IX.

State Agency, Board or Commisson  
Appropriation Year 20XX Activity  
For the Thirteenth Month ending June 99, 20XX

										6000	6100	6200	6500	6600	7000	8000	9000
Date	Payee	Batch #	Doc#	Revenues	Encumbrance	Expenditures	Allotments & Adjustments	Unexpended Appropriation Allotment	Fund Balance	Personal Services	ERE	Professional Services	Travel-In	Travel-Out	Other Operating Expenditures	Capital Equipment	Transfers-Out
INPUT BEGINNING BALANCES				\$ 483,207.92	\$ -	\$ 489,265.83	\$542,100.00	\$52,834.17	\$320,111.01	\$ 264,264.37	\$ 51,843.43	\$ 20,454.23	\$ 8,642.09	\$ 1,344.45	\$ 132,817.81	\$ 9,695.05	\$ 204.40
7/7/2000	PAYROLL XFR	640	GSA0NP10	\$ -	\$ -	\$ 1.87		\$52,832.30	\$320,109.14	\$ 1.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/10/2000	QUILL CORP	400	2SA00587	\$ -	\$ -	\$ 105.32		\$52,726.98	\$320,003.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105.32	\$ -	\$ -
7/10/2000	QUILL CORP	401	2SA00588	\$ -	\$ -	\$ 250.99		\$52,475.99	\$319,752.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.99	\$ -	\$ -
7/11/2000	CYSELY TYSON	100	1SA00589	\$ -	\$ -	\$ 41.66		\$52,434.33	\$319,711.17	\$ -	\$ -	\$ -	\$ 41.66	\$ -	\$ -	\$ -	\$ -
7/11/2000	CAROL BURNETT	<a href="#">101</a>	1SA00590	\$ -	\$ -	\$ 28.83		\$52,405.50	\$319,682.34	\$ -	\$ -	\$ -	\$ 28.83	\$ -	\$ -	\$ -	\$ -
7/11/2000	WILLIAM COSBY	102	1SA00591	\$ -	\$ -	\$ 27.78		\$52,377.72	\$319,654.56	\$ -	\$ -	\$ -	\$ 27.78	\$ -	\$ -	\$ -	\$ -
7/11/2000	DENZEL WASHINGTON	103	1SA00592	\$ -	\$ -	\$ 29.12		\$52,348.60	\$319,625.44	\$ -	\$ -	\$ -	\$ 29.12	\$ -	\$ -	\$ -	\$ -
7/11/2000	CHARLESTON HESTON	104	1SA00593	\$ -	\$ -	\$ 78.00		\$52,270.60	\$319,547.44	\$ -	\$ -	\$ -	\$ 78.00	\$ -	\$ -	\$ -	\$ -
7/11/2000	TAVIS SMILEY	105	1SA00594	\$ -	\$ -	\$ 76.70		\$52,193.90	\$319,470.74	\$ -	\$ -	\$ -	\$ 76.70	\$ -	\$ -	\$ -	\$ -
7/11/2000	THOMAS JOYNER	106	1SA00595	\$ -	\$ -	\$ 225.30		\$51,968.60	\$319,245.44	\$ -	\$ -	\$ -	\$ 225.30	\$ -	\$ -	\$ -	\$ -
7/12/2000	ANALYSTS INT'L	402	2SA00597	\$ -	\$ (6,440.00)	\$ 5,722.04		\$46,246.56	\$313,523.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,722.04	\$ -	\$ -
7/13/2000	DOA-TELECOMM	600	JSA00596	\$ -	\$ -	\$ 975.62		\$45,270.94	\$312,547.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975.62	\$ -	\$ -
7/13/2000	ENC-ANALYSTS	300	ESA00597	\$ -	\$ 6,440.00	\$ -		\$45,270.94	\$312,547.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/13/2000	DOA-MAILROOM	601	JSA00598	\$ -	\$ -	\$ 757.81		\$44,513.13	\$311,789.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757.81	\$ -	\$ -
7/17/2000	YELLOW CAB CO	107	1SA00599	\$ -	\$ -	\$ 138.80		\$44,374.33	\$311,651.17	\$ -	\$ -	\$ -	\$ 138.80	\$ -	\$ -	\$ -	\$ -
7/20/2000	LEONARD NIMOY	108	1SA00600	\$ -	\$ -	\$ 13.00		\$44,361.33	\$311,638.17	\$ -	\$ -	\$ -	\$ 13.00	\$ -	\$ -	\$ -	\$ -
TOTALS FOR THIRTEENTH MONTH 2000				\$ -	\$ -	\$ 8,472.84	\$ -			\$ 1.87	\$ -	\$ -	\$ 659.19	\$ -	\$ 7,811.78	\$ -	\$ -
YTD TOTALS										\$ 264,266.24	\$ 51,843.43	\$ 20,454.23	\$ 9,301.28	\$ 1,344.45	\$ 140,629.59	\$ 9,695.05	\$ 204.40

\*There was no AYWW activity during the Thirteenth Month 20XX. The remaining unexpended AYWW appropriated balance of \$5,837.12 was reverted.

X.

State Agency, Board or Commission  
General Ledger for Fund 2500  
For the Thirteenth Month ending June 99, 2000

Date	Payee	Batch #	Doc#	Operating Transfers-In	Encumbrance	Expenditures	Allotments & Adjustments	Unexpended Appropriation Allotment	Fund Balance	Personal Services	ERE	Professional Services	Travel-In	Travel-Out	Other Operating Expenditures	Capital Equipment	Transfers-Out
INPUT BEGINNING BALANCES				\$ 40,000.00	\$ -	\$ 39,200.00	\$ 40,000.00	\$ 1,000.00	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,200.00	\$ -	\$ -
7/12/20XX	ANALYSTS INTERNATIONAL	402	2SA005XX	\$ -	\$ -	\$ 800.00	\$ -	\$200.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ -	\$ -
		-	-	\$ -	\$ -	\$ -		\$200.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	\$ -	\$ -	\$ -		\$200.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS FOR THIRTEENTH MONTH 20XX				\$ -	\$ -	\$ 800.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ -	\$ -	
YTD TOTALS				\$ 40,000.00	\$ -	\$ 40,000.00	\$ 40,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -



**JANET NAPOLITANO**  
GOVERNOR

**BETSEY BAYLESS**  
DIRECTOR

**ARIZONA DEPARTMENT OF ADMINISTRATION**

FINANCIAL SERVICES DIVISION • GENERAL ACCOUNTING OFFICE

100 NORTH 15<sup>th</sup> AVENUE • SUITE 302

PHOENIX, ARIZONA 85007

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**CSB Interagency Service Agreement - # AAA-0X-01**

This Agreement is made as of July 1, 200X, between the Department of Administration (hereinafter referred to as "Department") and the State Agency or Board (hereinafter referred to as "AAA").

1. The Department and AAA enter into this Agreement pursuant to A.R.S. §35-148(A). The services set forth in this agreement will be provided in accordance with the Arizona Revised Statutes and the Arizona Administrative Code, good public administration practices, and the specific desires of AAA as stated in paragraph 6 below.
2. All charges and expenditures created by this Agreement are subject to the availability of funds and it is expected that, if necessary, appropriate adjustments will be made by amendment to this Agreement.
3. It is not intended that the Department will infringe in any way upon the prerogatives of AAA.
4. This document comprises the entire Agreement between the Department and AAA. The laws of the State of Arizona shall govern the construction and interpretation of this Agreement.
5. Wherever applicable, this Agreement is subject to the provision of A.R.S. §38-511 relating to conflicts of interest and §12-1518 relating to use of arbitration.
6. The accounting services for the period July 1, 20XX to June 30, 20X1 included with this Agreement are as follows:
  - A.) Arizona Financial Information System (AFIS) form preparation and on-line data entry and release; verification of processed transactions; vendor warrant pick-up and distribution, and vendor file maintenance;
  - B.) Human Resources Information Solution (HRIS) on-line data entry for time and attendance and other payroll related materials;
  - C.) Preparation of standard monthly reconciled financial reports;

D.) Preparation of customized monthly financial reports as requested by AAA upper management; and

E.) Providing technical assistance as requested by AAA personnel.

AAA has selected options above of A,B,E.

7. It has been agreed that all above described services are to be performed by the General Accounting Office, Central Services Bureau (hereinafter referred to as “CSB”) and any additional General Accounting Office staff the CSB deems necessary to assist with completing those services.
8. With the exception of unforeseen circumstances, the Department expects to process all items relating to paragraph 6. A.) above within three working days of receipt of complete and accurate supporting documentation. An earlier turnaround time of this performance standard may be requested. If an earlier turnaround time is requested by AAA, the Department will evaluate resource availability and reasonableness of the request and may charge an increased hourly emergency rate as shown in paragraph 11 E. or F.) below to deliver the service. The Department will inform AAA when the emergency rate will be applied, prior to delivering the requested emergency service.
9. With the exception of unforeseen circumstances, the Department expects to process all items relating to paragraph 6. B.) above by 2:00 p.m. on the Tuesday following the end of a pay period. AAA must submit to the Department all required HRIS payroll documents for input by 5:00 p.m. on the Thursday preceding the end of a pay period. If an observed State holiday falls on any day of the pay week, AAA must submit to the Department all required payroll documents for input by 5:00 p.m. on the Wednesday of the end of a pay period. The Department reserves the right to charge an increased hourly emergency rate as shown in paragraph 11 E. or F.) below if the appropriate paper reports are not received by the above scheduled days and times. The Department will inform AAA when the emergency rate will be applied, if applicable.
10. We have jointly estimated that an agency of this size requires approximately 10 hours a year of assistance for paragraph 6. A.), and B.) and 0
11. hours a year of assistance for paragraph 6. C.) above through this Agreement. Additionally, to meet AAA’s request for services specified in the paragraphs above, we have jointly agreed that the amount of time necessary to complete the requested services will be dependent upon the

specific requests made by the AAA and the availability of the required materials to complete the project.

11. The Department and AAA agree to the following fee schedule:

Reference Column	Specific service(s) related to paragraphs 6, 8, and 9	Fee:
A)	Basic Accounting (Paragraph 6 A. and B.)	\$27.00 per hour
B)	Standard Reports (Paragraph 6 C.)	\$33.00 per hour
C)	Non-senior staff service <ul style="list-style-type: none"> <li>Customized report preparation (Paragraph 6 D.)</li> <li>Technical assistance (Paragraph 6 E.)</li> </ul>	\$37.00 per hour
D)	Senior staff service <ul style="list-style-type: none"> <li>Customized report preparation (Paragraph 6 D.)</li> <li>Technical assistance (Paragraph 6 E.)</li> </ul>	\$46.00 per hour
E)	Emergency Request for services provided by non-senior staff (Paragraphs 8 and 9)	\$10.00 surcharge to applicable fee
F)	Emergency Request for services provided by senior staff (Paragraphs 8 and 9)	\$20.00 surcharge to applicable fee

12. Based on services indicated in Paragraphs 6 and 10 above, and pursuant to the provisions of A.R.S. §35-148 (A), AAA will, upon signing this ISA, advance funds to the Department in the amount of \$XXX for the first quarter payment. Thereafter, AAA will transfer \$XXX at the beginning of each quarter (October 31, January 31, and April 30) to fund these expenses. The total transferred in fiscal year 200X is anticipated to be \$XXX under the terms of this Agreement. The Department reserves the right to review the estimated charges to the actual cost of service at the conclusion of each fiscal quarter to assess the status of cost recovery. Based on the Department's analysis, if the actual cost of providing requested services exceeds the estimated charges, AAA will transfer the unpaid balance as shown on AAA's Statement of Account in addition to the applicable quarterly payment. The Department will send written notification of this determination to AAA at the beginning of each new quarter. The Department reserves the right to review the estimated charges to the actual cost of service at the beginning of the last fiscal quarter to assess the status of cost recovery. Based on the Department's analysis, if the actual cost of providing requested services for the remainder of the fiscal year exceeds the estimated charges, the Department reserves the right to adjust its rates to recover its costs. The Department will send written notification of this determination to AAA during the fourth fiscal quarter.

Based on service activity, the Department will send a monthly Statement of Account to AAA. If no services were rendered, the Statement of Account will be sent quarterly, unless otherwise requested by AAA. The Department will continue to monitor AAA's account on a monthly basis.

13. The funds received for paragraph 12 above shall be used to pay actual salary and employee-related expenses for the CSB. The aforesaid monies shall also be used to pay the expenses incurred for administration and other operating expenses reasonably incurred by the Department in providing CSB services to AAA. The aforesaid monies may also be used to pay for the expenses incurred for implementation of this Agreement and any other authorized out-of-pocket ancillary cost such as mileage. If payment is not received by the schedule indicated in paragraph 12, the Department shall have the right to withdraw the amount due from AAA's account. AAA may request the Department to automatically sweep the yearly charge at the beginning of the fiscal year.
14. Should a change in AAA's legislation, policies or procedures occur during the course of this Agreement that affects chargeable CSB activity, the Department reserves the right to change the charges to appropriately recover cost. An additional transfer of funds may also be requested by the Department should AAA request additional services from paragraphs 8, 9, and 10 above.
15. To cover the costs of contract administration, a non-refundable \$250 payment for services is required. Any service hours exceeding the \$250 non-refundable retainer will be charged to AAA in accordance with Paragraphs 12 and 13 above.
16. Any balance of funds advanced to the Department pursuant to paragraphs 12 and 14 above the \$250 retainer remaining after June 30, 200X will be returned to AAA.
17. In the event temporary help is necessary to complete the duties specified in paragraph 6 above, the Department shall hire the necessary temporary help to complete the service and shall bill AAA accordingly for reimbursement.



18. Other services provided by the CSB include, but are not limited to the following:  
full-accounting services, customized financial reporting, budget consultation and preparation, financial and management consultation, clearing of audit points, and any other projects that agency management requests that would require the CSB's assistance.
19. The services described in paragraph 18 may be billed at a cost which may be higher than the standard cost of the services described in paragraph 6 due to the complexities of the tasks and requirement of higher level personnel to perform the tasks. Upon request of AAA, the Department shall provide AAA with the respective cost to each task of interest. Should additional services be contracted, a letter of understanding shall be attached to this Agreement to document the AAA's and the Department's agreement. The terms of this Agreement shall apply to the contracted additional services.
20. In the event the authorized signer of this Agreement for AAA changes during the contracted period, this Agreement will continue unless the new AAA's Agency Head or supervising authority provides written notice of cancellation within thirty days.
21. This Agreement may be amended at any time by the written mutual agreement of both parties.
22. Each party hereto shall have the right to terminate this Agreement by sending the other party written notice at least ninety (90) days prior to the effective date of said termination.

IN WITNESS WHEREOF, the parties have executed this Interagency Service Agreement under the authority of A.R.S. §35-148(A) as of the date first above written.

**STATE AGENCY OR BOARD**

**BY:** \_\_\_\_\_  
**Agency Director**  
**Executive Director**

**DEPARTMENT OF ADMINISTRATION**

**BY:** \_\_\_\_\_  
**Betsey Bayless**  
**Director**

**BY:** \_\_\_\_\_  
**D. Clark Partridge**  
**State Comptroller**